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wherein the fastening member comprises a base plate portion abutting against rear side surfaces of siding boards that are vertically disposed, a support portion that is provided to erect frontward from the base plate portion, and an upper board engaging portion that is bent in an oblique upward direction from the support portion, and a lower board engaging portion that is bent in an oblique downward direction from the support portion,

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wherein the base plate portion comprises an upper abutting portion and a lower abutting portion that abut the underlayment at its upper and lower portion, an upper rising portion and a lower rising portion that are respectively formed in a frontward rising manner from the upper abutting portion and the lower abutting portion, and a central plate portion being installed to connect the upper rising portion and the lower rising portion and abutting against the rear side surfaces of the siding boards, wherein the support portion is formed to be erected from the central plate portion,

wherein the upper rising portion and the lower rising portion comprise a horizontal plane portion that is arranged to form a substantially right angle with respect to the central plate portion,

wherein the upper rising portion comprises a sloped portion wherein a nail hole which is for piercing through the nail is formed on the sloped portion,

wherein the lower abutting portion comprises a screw hole which is for piercing through the screw, and

wherein the nail hole and the screw hole are provided at position at which a distance from the nail hole to the support portion and a distance from the screw hole to the support portion are substantially equal.

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6. (amended) The fastening member according to claim 1, wherein the upper abutting portion and the lower abutting portion comprise an abutting surface that is substantially parallel to the central plate portion.

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7. (amended) A fastening member that is disposed to bridge over an upper rabbeted horizontal edge of a lower siding board and a lower rabbeted horizontal edge of an upper siding board for mounting the siding boards to a framework of a building with an underlayment being interposed between,

wherein the fastening member is enabled to be fixed to the framework by a nail or ascrew and which the fastening member is turned upside down when fixing is performed with the screw in contrast to the case in which fixing is performed with the nail,

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wherein the fastening member is of a shape that is elongated in lateral directions such that a plurality of studs of the framework that are disposed in a laterally aligned manner may be connected and fixed and comprises a base plate portion abutting against rear side surfaces of siding boards that are vertically disposed, a support portion that is provided to erect frontward from the base plate portion, an upper board engaging portion that is bent in an oblique upward direction from the support portion, and a lower board engaging portion that is bent in an oblique downward direction from the support portion,

wherein the base plate portion comprises an upper abutting portion and a lower abutting portion that abut the underlayment at its upper and lower portion, an upper rising portion and a lower rising portion that are respectively formed in a frontward rising manner from the upper abutting portion and the lower abutting portion and a central plate portion being, installed to connect the upper rising portion and the lower rising portion and abutting against the rear side surfaces of the siding boards, wherein the support portion is formed to be erected from the central plate portion,

wherein the upper rising portion and the lower rising portion comprise a horizontal plane portion that is arranged to form a substantially right angle with respect to the central plate portion,

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wherein the upper rising portion comprises a sloped portion wherein a nail hole which is for piercing through the nail is formed on the sloped portion,

wherein the lower abutting portion comprises a screw hole which is for piercing through the screw, and

wherein the nail hole and the screw hole are provided at positions at which a distance from the nail hole to the support portion and a distance from the screw hole to the support portion are substantially equal.

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Con't 8. (amended) A siding boards attachment structure comprises a fastening member being disposed on an upper rabbeted horizontal edge and a lower rabbeted horizontal edge of a siding board for mounting the siding board to a framework of a building with a underlayment being interposed between,

wherein the fastening member is enabled to be fixed to the framework by the nail or the screw and which the fastening member is turned upside down when fixing is performed with the screw in contrast to the case in which fixing, is performed with the nail,

wherein the fastening member comprises a base plate portion abutting against rear side surfaces of siding boards that are vertically disposed, a support portion that is provided to erect frontward from the base plate portion, an upper board engaging portion that is bent in an oblique upward direction from the support portion, and a lower board engaging portion that is bent in an oblique downward direction from the support portion,

wherein the base plate portion comprises an upper abutting portion and a lower abutting portion that abut the underlayment at its upper and lower portion, an upper rising portion and a lower rising portion that are respectively formed in a frontward rising manner from the upper abutting portion and the lower abutting portion and a central plate portion being installed to connect the upper rising portion and the lower rising portion and abutting

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against the rear side surfaces of the siding boards, wherein the support portion is formed to be erected from the central plate portion,

wherein the upper rising portion and the lower rising portion comprise a horizontal plane portion that is arranged to form a substantially right angle with respect to the central plate portion,

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wherein the upper rising portion comprises a sloped portion wherein a nail hole which is for piercing through a nail is formed in the sloped portion,

wherein the lower abutting portion comprises a screw hole which is for piercing through a screw,

wherein the base plate portion comprises the nail hole and the screw hole [through which a nail and a screw for fixing the fastening member to the framework are pierced and that are disposed at positions at] in which the distance from the nail hole to the support portion and the distance from the screw hole to the support portion are substantially equal,

wherein the fastening member is arranged such that the nail hole is disposed upward of the support portion with the nail being fixed while being pierced through the nail hole in case of that the fastening member is fixed to the framework by the nail, and

wherein the fastening member is arranged such that the screw hole is disposed upward of the support portion with the screw being fixed while being pierced through the screw hole in case of that the fastening member is fixed to the framework by the screw.

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11. (amended) The siding boards attachment structure according to claim 8, wherein the fastening member comprises a protruding portion projecting frontward from an upper end of the upper abutting portion and from a lower end of the lower abutting portion.

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13. (amended) The siding boards attachment structure according to claim 8, wherein the upper abutting portion and the lower abutting portion comprise the abutting surface that is substantially parallel to the central plate portion.

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14. (amended) A siding boards attachment structure comprises a fastening member being disposed on an upper rabbeted horizontal edge and a lower rabbeted horizontal edge of a siding board for mounting the siding board to a framework of a building with an underlayment being interposed between,

wherein the fastening member is enabled to be fixed to the framework by a nail or a screw and which the fastening member is turned upside down when fixing is performed with the screw in contrast to the case in which fixing is performed with the nail,

wherein the fastening member comprises a shape that is elongated in lateral directions and to be fixed in order to connect and fix a plurality of studs of framework that are disposed in a laterally aligned manner, wherein two siding board adjoining each other engaged to the identical fastening member,

wherein the fastening member comprises the base plate portion abutting against rear side surfaces of siding boards that are vertically disposed, the support portion that is provided to erect frontward from the base plate portion, and upper board engaging portion that is bent in the oblique upward direction from the support portion, and the lower board engaging portion that is bent in the oblique downward direction from the support portion,

wherein the base plate portion comprises the upper abutting portion and the lower abutting portion that abut the underlayment at its upper and lower portion, the upper rising portion and the lower rising portion that are respectively formed in the frontward rising manner from the upper abutting portion and the lower abutting portion, and the central plate portion being installed to connect the upper rising portion and the lower rising portion and abutting against the rear side surfaces of the siding boards, wherein the support portion is formed to be erected from the central plate portion,